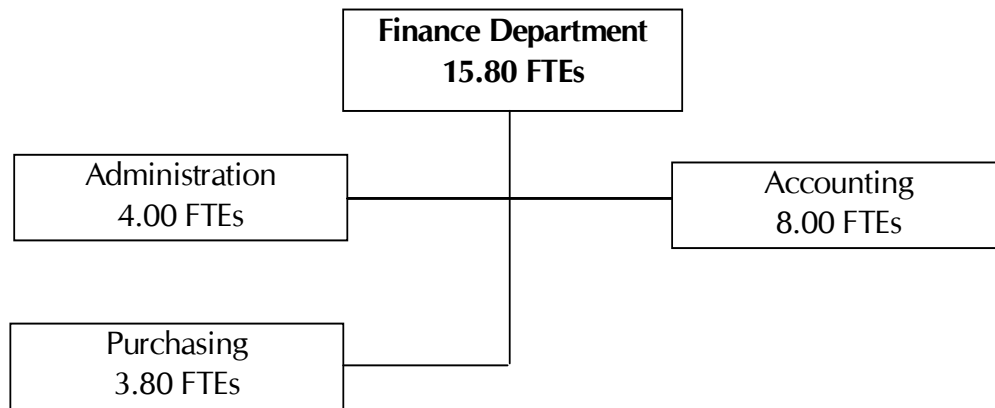


Catawba County Government



Finance

					Summary
	2003/04 Actual	2004/05 Current	2005/06 Requested	2005/06 Approved	Percent Change
Revenue					
Investments Earnings	\$203,215	\$600,000	\$600,000	\$600,000	0%
Personnel Indirect Cost	28,104	28,572	29,429	29,429	3%
Miscellaneous	764	0	0	0	0%
General Fund	877,321	523,344	575,316	590,146	13%
Total	\$1,109,404	\$1,151,916	\$1,204,745	\$1,219,575	6%
Expenses					
Personal Services	\$705,719	\$753,786	\$796,360	\$796,360	6%
Supplies & Operations	403,685	398,130	408,385	423,215	6%
Total	\$1,109,404	\$1,151,916	\$1,204,745	\$1,219,575	6%
Employees					
Permanent	15.50	15.50	15.80	15.80	2%
Hourly	0.15	0.15	0.15	0.15	0%
Total	15.65	15.65	15.95	15.95	2%

Significant Changes:

The budget includes an increase in FTEs of .30. This is to take a position in Purchasing from half-time to 4/5ths.

Cost Centers for Purchasing (170101) and the Service Center (170102) have been combined in Fiscal Year 2005/06. This was completed due to overlapping responsibilities and to increase efficiency within the department.

FINANCE ADMINISTRATION

Statement of Purpose

Plan, execute, and oversee all activities of the Finance Department and the financial affairs of the County in accordance with all applicable local, State, and Federal regulations.

Outcomes

1. Effectively manage all functions within the Finance Department including Accounting, Payroll, Billing, Purchasing, and Service Center activities by achieving 97.5% of their outcomes.
2. Insure compliance with the County's annually adopted Budget Ordinance by:
 - a. Monitoring all financial transactions so they meet the requirements of the Local Government Budget and Fiscal Control Act.
 - b. Accurately recording all amendments to the County's Budget Ordinance within five (5) working days from receipt.
3. Provide financial information in an accurate, efficient and timely manner by:
 - a. Completing the County's Comprehensive Annual Financial Report (CAFR) by October 31, 2005, and submitting to the Government Finance Officer's Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting by December 31, 2005.
 - b. Submitting CAFR to the Board of Commissioners and making it available for other County departments, State and Federal agencies, bond rating agencies, and the citizens of Catawba County by December 31, 2005.
4. Provide the Budget Office with information for the Fiscal Year 2006/07 Annual Budget including the following:
 - a. Revenue projections for major revenue sources (property taxes, sales tax, ABC profits, and investment earnings).
 - b. Assessment of the County's level of Fund Balances and recommendations on the amount of Fund Balance that can be appropriated.
 - c. Debt service requirements.
5. Plan, execute, and oversee all underwriting and debt issuance of Catawba County including:

- a. Any approved new debt financing issues needed for Public Schools, Community College, or renovations/additions to County facilities or equipment.
- 6. Review of internal controls and other procedures for selected departments before June 30, 2006.

Finance Administration

Organization: 170050

	2003/04 Actual	2004/05 Current	2005/06 Requested	2005/06 Approved	Percent Change
Revenue					
Investment Earnings	\$203,215	\$600,000	\$600,000	\$600,000	0%
Miscellaneous	764	0	0	0	0%
Personnel Indirect Cost	28,104	28,572	29,429	29,429	3%
General Fund	250,019	(206,064)	(195,670)	(197,670)	-4%
Total	\$482,102	\$422,508	\$433,759	\$431,759	2%
Expenses					
Personal Services	\$300,031	\$251,308	\$257,249	\$257,249	2%
Supplies & Operations	182,071	171,200	176,510	174,510	2%
Total	\$482,102	\$422,508	\$433,759	\$431,759	2%
Employees					
Permanent	5.00	4.00	4.00	4.00	0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	5.00	4.00	4.00	4.00	0%

Significant Changes:

ACCOUNTING

Statement of Purpose

Process efficiently and correctly all financial transactions in compliance with Federal, State, and local guidelines.

Outcomes

Accounts Payable/Receivable

1. Make accurate and timely payments (an average of 600+ checks) to all vendors on a weekly basis by:
 - a. Processing all documentation received and generating vendor payments accurately 99% of the time as evidenced by corrected checks.
 - b. Responding to and correcting 100% of the payment discrepancies within one (1) working day, as evidenced by vendor survey.
2. Compliance with all Federal, State, and local guidelines by:
 - a. Processing and distributing 100% of the 1099s (approximately 200) by January 31st.
 - b. Processing State reports and, if applicable, accompanying payments (e.g., North Carolina Sales Tax Report, North Carolina Sales Tax Refund Report, Register of Deeds Pension, Concealed Gun Permit Payments, etc.).
 - c. Making daily deposits of all revenue received 100% of the time, as evidenced by deposit ticket dates.
3. Processing additions, deletions and transfers by August 31st for all County fixed assets (items costing \$5,000 or more with a useful life of three years or more) in order to produce documentation for the annual audit.

Payroll

4. Make accurate and timely payment of wages to 1,100+ full-time and hourly employees on a bi-weekly basis, with a gross payroll in excess of \$1,350,000:
 - a. Processing all documentation received and calculating wage payments accurately 99.5% of the time, as evidenced by corrected payments.
 - b. Correcting 100% of all payroll errors within two (2) working days after notification or discovery, as evidenced by log.
5. Compliance with all federal, state and local guidelines by:

- a. Processing and distributing 100% of the W-2s (approximately 1,600) by January 31st.
- b. Reporting, processing and paying of taxes (State and Federal withholdings, FICA, and unemployment) when due 100% of the time, as evidenced by receiving no penalty notices.
- c. Process all benefit reports (Retirement, Long-term Disability, Short-term Disability, Health, Dental and other optional benefits) and payments by the due date 100% of the time, as evidenced by date of payment.

Billing

- 6. Respond to 100% of billing inquiries within one (1) working day.
- 7. To respond to citizen needs by:
 - a. Posting all payments within five (5) working days 98% of the time.
 - b. Forwarding to the ambulance billing service notice of payments made on their accounts within two (2) days of deposit 98% of the time.
 - c. Processing refund requests within ten (10) working days 100% of the time.
- 8. To carry out the policies established by the Finance Department:
 - a. Process documentation for Building Inspections, Landfill, and miscellaneous billings within ten (10) working days after receipt.
 - b. Process documentation for ambulance bills within ten (10) working days after entry into the EMS database. Submit completed reports to billing service on weekly basis.
 - c. Coordinate collection efforts with the ambulance billing service company to ensure a 78% collection rate on ambulance bills.
 - d. Process a monthly billing cycle by mailing bills within five (5) working days of cutoff 98% of the time.
 - e. Inform the department requesting a miscellaneous bill of nonpayment if the charge remains unpaid after three (3) notices 98% of the time.

Accounting

Organization: 170060

	2003/04 Actual	2004/05 Current	2005/06 Requested	2005/06 Approved	Percent Change
Revenue					
General Fund	\$120,156	\$558,338	\$581,849	\$601,249	8%
Total	\$120,156	\$558,338	\$581,849	\$601,249	8%
Expenses					
Personal Services	\$107,448	\$360,988	\$379,849	\$379,849	5%
Supplies & Operations	12,708	197,350	202,000	221,400	12%
Total	\$120,156	\$558,338	\$581,849	\$601,249	8%
Employees					
Permanent	3.00	8.00	8.00	8.00	0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	3.00	8.00	8.00	8.00	0%

Significant Changes:

Payroll

Organization: 170070

	2003/04 Actual	2004/05 Current	2005/06 Requested	2005/06 Approved	Percent Change
Revenue					
General Fund	\$89,026	\$0	\$0	\$0	0%
Total	\$89,026	\$0	\$0	\$0	0%
Expenses					
Personal Services	\$83,865	\$0	\$0	\$0	0%
Supplies & Operations	5,161	0	0	0	0%
Total	\$89,026	\$0	\$0	\$0	0%
Employees					
Permanent	2.00	0.00	0.00	0.00	0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	2.00	0.00	0.00	0.00	0%

Significant Changes:

Billing

Organization: 170080

	2003/04 Actual	2004/05 Current	2005/06 Requested	2005/06 Approved	Percent Change
Revenue					
General Fund	\$260,440	\$0	\$0	\$0	0%
Total	\$260,440	\$0	\$0	\$0	0%
Expenses					
Personal Services	\$79,721	\$0	\$0	\$0	0%
Supplies & Operations	180,719	0	0	0	0%
Total	\$260,440	\$0	\$0	\$0	0%
Employees					
Permanent	2.00	0.00	0.00	0.00	0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	2.00	0.00	0.00	0.00	0%

Significant Changes:

PURCHASING / SERVICE CENTER

Statement of Purpose

Procure all items for County Departments so that needed and necessary services can be provided to the citizens of Catawba County within the guidelines of General Statutes and County Code. Provide daily courier service between all departments, agencies, and the U.S. Postal Service and provide assistance to County departments and citizens by operating the Government Center switchboard.

Outcomes

1. Expedite the procurement of County goods and services and respond to the department's needs and requests by:
 - a. Processing 99% of all purchase orders within one working day after requested goods and services become a purchase order, as evidenced by purchasing log.
 - b. Provide satisfactory source for office and janitorial supplies as evidenced by departmental survey.
 - c. Reviewing formal bid requests (equipment and supplies totaling \$50,000 and over) establishing specifications, conducting formal bid openings, and making recommendations to the Board of County Commissioners to the satisfaction of County departments, as evidenced by departmental survey with a 90% rate of satisfactory and above.
 - d. Process contracts and assign contract number within two days upon receipt as evidenced by purchasing log.
 - e. Assist departments in obtaining formal quotes (for purchase of supplies and equipment less than \$50,000) to the satisfaction of County departments, as evidenced by departmental survey with a 90% rate of satisfactory and above.
2. Expedite the disposal of surplus property by selling at least 80% of the County's surplus property via electronic auction.
3. Strive to reach the County's Minority Outreach goal of five percent (5%) for informal and formal building construction projects by:
 - a. Conducting prebid conferences for each formal building construction bid and educating contractors on the new statute requirements.
 - b. Conduct at least one "How to do Business" seminar to recruit minority vendors and have interaction between minority and non-minority vendors.
 - c. Work with minority-focused and small business groups that support minority businesses and small business inclusion in the solicitation of bids.
 - d. Be visible through participation in trade shows and business organizations

of interest to minority firms, majority contractors and small businesses, and provide information to the general public about the Outreach program and continue outreach efforts to the business community.

4. Ensure prompt, efficient mail courier service by:
 - a. Processing daily incoming mail with 99% accuracy and efficiency, as evidenced by departmental survey.
 - b. Processing 100% of outgoing mail by 5:00 p.m. as evidenced by departmental survey.
5. To provide courteous service and create good public relations by promptly answering all incoming calls to the appropriate department, as evidenced by customer survey receiving an average score of 7 based on a scale of 1-10, with 10 being the highest.
6. Provide satisfactory source for all photocopy and printing projects as evidenced by departmental survey receiving an average score of 7 based on a scale of 1-10, with 10 being the highest.

Purchasing

Organization: 170101

	2003/04 Actual	2004/05 Current	2005/06 Requested	2005/06 Approved	Percent Change
Revenue					
General Fund	\$102,388	\$113,053	\$189,137	\$186,567	65%
Total	\$102,388	\$113,053	\$189,137	\$186,567	65%
Expenses					
Personal Services	\$89,309	\$94,233	\$159,262	\$159,262	69%
Supplies & Operations	13,079	18,820	29,875	27,305	45%
Total	\$102,388	\$113,053	\$189,137	\$186,567	65%
Employees					
Permanent	2.00	2.00	3.80	3.80	90%
Hourly	0.00	0.00	0.15	0.15	0%
Total	2.00	2.00	3.95	3.95	98%

Significant Changes:

Cost Centers for Purchasing (170101) and the Service Center (170102) have been combined in Fiscal Year 2005/06. This was completed due to overlapping responsibilities and to increase efficiency within the department.

Service Center

Organization: 170102

	2003/04 Actual	2004/05 Current	2005/06 Requested	2005/06 Approved	Percent Change
Revenue					
General Fund	\$55,292	\$58,017	\$0	\$0	0%
Total	\$55,292	\$58,017	\$0	\$0	0%
Expenses					
Personal Services	\$45,345	\$47,257	\$0	\$0	0%
Supplies & Operations	9,947	10,760	0	0	0%
Total	\$55,292	\$58,017	\$0	\$0	0%
Employees					
Permanent	1.50	1.50	0.00	0.00	0%
Hourly	0.15	0.15	0.00	0.00	0%
Total	1.65	1.65	0.00	0.00	0%

Significant Changes:

This cost center has been combined with Purchasing (170101) to make the best use of resources and to increase efficiency within the department.